



COMMONWEALTH OF VIRGINIA
DEPARTMENT OF MINES MINERALS AND ENERGY
DIVISION OF MINES

P.O. Drawer 900 * Big Stone Gap, VA 24219

COAL MINING SCHEDULE

Report for Period Beginning _____ (month/day/year) and Ending _____ (month/day/year)

SEPARATE REPORTS ARE REQUIRED FOR EACH MINE

MSHA ID NO. _____ MINE INDEX NO. _____

1. Company Name _____
2. Mine Name/Number _____
3. Address _____
4. Location of Mine (County) _____
5. Production - Include all tonnage produced per seam name/number and the method of mining (strip, auger, continuous, longwall, etc.)

| Seam Name/Number | Mining Method | Tons Mined | Tons Sold | | |
|------------------|---------------|------------|-----------|---------------|---------|
| | | | Above 36" | 36" and Under | Surface |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | | | | | |

6. PRODUCTION WORKERS - Include the average number of full or part-time employees per pay period who worked or received pay during the year. See the back side of this form for instructions.

| Production Workers | Average Number of Employees | Total Hours Worked | Total Days Operated | Total Production Wages |
|--------------------|-----------------------------|--------------------|---------------------|------------------------|
| Surface | | | | |
| Underground | | | | |

7. OFFICE WORKERS - Include the average number of full or part-time Virginia employees per pay period and who had assigned duties for this mine during the year. Include officers, clerical help, engineers, and similar employees (omit sales persons). Central office workers may be allocated among several mines or may be reported all at one mine. If central office workers are allocated among several mines, each individual office worker should only be reported once.

| Office Workers | Average Number of Employees | Total Hours Worked | Total Days Operated | Total Production Wages |
|----------------|-----------------------------|--------------------|---------------------|------------------------|
| Surface | | | | |

8. Indicate total number of hours worked to be used for Coalfield Employment Enhancement Tax Credit: Add the total number of hours worked for production workers and office workers.

Date _____

Signed _____

Telephone _____

Title _____

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General Instructions

The DM-CM2 report will be filed on a calendar year basis. Fiscal year taxpayers will file an additional DM-CM2 report on a fiscal year basis completed through line 5. Fiscal year taxpayers claiming a credit for coal mined 36 inches or less will submit coal thickness isopach maps with the fiscal year DM-CM2 report.

The reports of tonnage sold and employment shall be consistent with the requirements of the Department of Taxation's Tax Bulletin for the Coalfield Employment Enhancement Tax Credit.

Instructions for calculating the average number of employees per pay period during the year.

In accordance with the Department of Taxation's Tax Bulletin, a Virginia coal mining job will be considered to be any job required to be reported on the MSHA Form 7000-2 by 30 CFR Part 50 as of January 1, 1995 and for which wages are reported on Form VEC-FC-20 pursuant to the Virginia Unemployment Compensation Act (Code of Virginia Section 60.1-1 et seq.).

The average number of employees per pay period shall be calculated by adding the number of full and part-time employees working during each pay period and dividing by the number of pay periods.

EXAMPLE: The following example is based on a mine with 24 pay periods per year. The mine had 23 full-time and 2 part-time employees for 15 pay periods, 22 full time employees for 6 pay periods, and 3 full time employees for 3 pay periods.

- 1) Calculate the total number of employees in each pay period:

$$\begin{aligned} & (25 \text{ employees} \times 15 \text{ pay periods}) + (22 \text{ employees} \times 6 \text{ pay periods}) + (3 \text{ employees} \times 3 \text{ pay periods}) = \\ & (25 \times 15) + (22 \times 6) + (3 \times 3) = \\ & (375) + (132) + (9) = \\ & 516 \end{aligned}$$

- 2) Calculate the average number of employees per pay period:

$$\begin{aligned} & 516 \text{ total for all pay periods divided by 24 pay periods} = \\ & 516 / 24 = \\ & 21.5 \text{ (always round up)} = 22 \end{aligned}$$